

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 31,534,621	\$ -
Last Year's Levy Tax Collection	306,355	-
Prior Years Property Tax Collection	79,958	-
Interest & Penalty	161,424	-
PILOT & Tax Treaty (excluded from levy) Collection	21,006	-
Other Local Property Taxes	-	-
Licenses and Permits	116,308	-
Fines and Forfeitures	58,440	-
Investment Income	180,849	-
Departmental	1,054,857	-
Rescue Run Revenue	-	-
Police & Fire Detail	53,150	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	477,139
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	343,738
CDBG	4,371	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,395,889
MV Excise Tax Reimbursement & Phase-out	759,722	-
State PILOT Program	98,273	-
Distressed Community Relief Fund	-	-
Library Resource Aid	125,887	-
Library Construction Aid	261,561	-
Public Service Corporation Tax	204,641	-
Meals & Beverage Tax / Hotel Tax	217,762	-
LEA Aid	-	13,154,673
Group Home	-	-
Housing Aid Capital Projects	628,200	-
Housing Aid Bonded Debt	297,672	-
State Food Service Revenue	-	10,582
Incentive Aid	-	-
Property Revaluation Reimbursement	7,208	-
Other State Revenue	36,914	75,971
Other Revenue	608,057	1,018,107
Local Appropriation for Education	-	18,868,188
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 36,817,235</b>	<b>\$ 35,344,288</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	360,000	-
Financing Sources: Debt Proceeds	2,780,000	-
Financing Sources: Other	(16,487)	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 3,123,513</b>	<b>\$ -</b>

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 680,843	\$ 508,317	\$ 370,866	\$ 75,886	\$ 282,349	\$ 513,172	\$ 996,313	\$ 73,662	\$ 1,674,233
Compensation - Group B	-	-	-	-	-	-	-	-	101,565
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	193	1,474	-	-	-	-	119,340	-	192,290
Overtime - Group B	-	-	-	-	-	-	-	-	3,623
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	36,498
Active Medical Insurance - Group A	96,432	130,958	61,455	6,409	68,060	99,097	202,214	20,486	303,201
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	27,595
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,776	9,822	3,600	200	4,600	7,397	12,639	1,200	17,481
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,587
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	45,466	38,907	28,573	5,972	20,901	44,946	85,988	5,635	155,922
Life Insurance	878	923	347	135	441	939	1,763	104	2,687
State Defined Contribution- Group A	3,625	4,961	1,606	739	2,379	3,464	9,765	708	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	3,227	2,526	371	25	411	-	3,273	123	34,469
Other Benefits- Group B	-	-	-	-	-	-	-	-	173
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	24,370	36,709	11,884	5,102	18,017	27,938	71,467	3,491	308,111
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	7,510
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	1,038,859	114,764	45,652	47,412	340	38,836	76,824	480	1,813
Materials/Supplies	19,123	9,484	57,853	358	1,617	66,186	53,108	2,195	58,272
Software Licenses	5,938	-	-	62,212	-	4,233	-	1,896	6,205
Capital Outlays	532,566	23,074	5,104	9,382	5,345	8,671	1,218,630	-	229,903
Insurance	284,677	-	-	-	-	-	-	-	-
Maintenance	2,497	1,342	2,003	-	979	23,162	28,555	25,989	26,120
Vehicle Operations	229	286	2,670	-	2,125	-	175,587	386	79,777
Utilities	6,976	-	4,421	3,633	8,008	47,461	29,618	16,423	71,342
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	823	-	-
Revaluation	-	12,013	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	146,582	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,106,799	-	-
Claims & Settlements	5,725	-	-	-	-	-	-	-	-
Community Support	148,068	-	-	-	-	-	-	-	-
Other Operation Expenditures	266,024	37,504	38,953	734	2,025	745	5,550	10,768	47,794
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,172,492</b>	<b>\$ 933,066</b>	<b>\$ 635,358</b>	<b>\$ 218,198</b>	<b>\$ 417,595</b>	<b>\$ 886,248</b>	<b>\$ 4,344,839</b>	<b>\$ 163,546</b>	<b>\$ 3,388,172</b>

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 191,624	\$ 108,364	\$ -	\$ -	\$ -	\$ 5,475,628	\$ 15,482,165
Compensation - Group B	-	32,433	8,998	-	-	-	142,997	1,538,544
Compensation - Group C	-	-	-	-	-	-	-	2,944,118
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	50,824	10,441	-	-	-	374,562	-
Overtime - Group B	-	-	-	-	-	-	3,623	-
Overtime - Group C	-	-	-	-	-	-	-	31,668
Police & Fire Detail	-	-	-	-	-	-	36,498	-
Active Medical Insurance - Group A	-	45,624	28,858	-	-	-	1,062,795	2,604,220
Active Medical Insurance- Group B	-	-	-	-	-	-	27,595	151,099
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,083,843
Active Dental insurance- Group A	-	3,487	1,587	-	-	-	68,789	181,342
Active Dental Insurance- Group B	-	-	-	-	-	-	1,587	6,150
Active Dental Insurance- Group C	-	-	-	-	-	-	-	66,455
Payroll Taxes	-	21,390	10,387	-	-	-	464,086	529,718
Life Insurance	-	365	208	-	-	-	8,791	64,559
State Defined Contribution- Group A	-	1,948	517	-	-	-	29,711	314,407
State Defined Contribution - Group B	-	-	-	-	-	-	-	21,295
State Defined Contribution - Group C	-	-	-	-	-	-	-	29,272
Other Benefits- Group A	-	265	1,056	-	-	-	45,748	210,404
Other Benefits- Group B	-	-	-	-	-	-	173	21,054
Other Benefits- Group C	-	-	-	-	-	-	-	59,277
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	13,471	7,931	-	-	-	528,491	2,001,933
State Defined Benefit Pension - Group B	-	-	-	-	-	-	7,510	160,434
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	180,799
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	1,392	-	-	-	1,366,371	5,463,364
Materials/Supplies	-	760	6,184	-	-	-	275,140	413,993
Software Licenses	-	17,947	-	-	-	-	98,430	32,132
Capital Outlays	-	-	-	-	-	-	2,032,676	128,508
Insurance	-	-	-	-	-	-	284,677	162,609
Maintenance	-	-	757	-	-	-	111,405	219,779
Vehicle Operations	-	-	3,392	-	-	-	264,453	65,081
Utilities	-	20,011	9,307	-	-	-	217,199	897,865
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	823	-
Revaluation	-	-	-	-	-	-	12,013	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	146,582	-
Trash Removal & Recycling	-	-	-	-	-	-	1,106,799	-
Claims & Settlements	-	-	-	-	-	-	5,725	41,000
Community Support	-	-	-	-	-	-	148,068	37,240
Other Operation Expenditures	-	160	2,312	-	-	-	412,567	56,487
Local Appropriation for Education	-	-	-	18,868,188	-	-	18,868,188	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	854,000	-	854,000	-
Municipal Debt- Interest	-	-	-	-	126,693	-	126,693	-
School Debt- Principal	-	-	-	-	655,000	-	655,000	-
School Debt- Interest	-	-	-	-	146,709	-	146,709	-
Retiree Medical Insurance- Total	-	-	-	-	-	37,586	37,586	(75,593)
Retiree Dental Insurance- Total	-	-	-	-	-	1,387	1,387	3,779
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 400,308</b>	<b>\$ 201,690</b>	<b>\$ 18,868,188</b>	<b>\$ 1,782,403</b>	<b>\$ 38,972</b>	<b>\$ 35,451,075</b>	<b>\$ 35,129,002</b>

Financing Uses: Transfer to Capital Funds	\$ 2,395,223	\$ -
Financing Uses: Transfer to Other Funds	349,778	149,000
Financing Uses: Payment to Bond Escrow Agent	2,749,071	-
Financing Uses: Other	74,339	-
<b>Total Other Financing Uses</b>	<b>\$ 5,568,412</b>	<b>\$ 149,000</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>(1,078,739)</b>	<b>66,286</b>
<b>Fund Balance1- beginning of year</b>	<b>\$16,225,051</b>	<b>\$1,018,048</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>16,225,051</b>	<b>1,018,048</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 15,146,312</b>	<b>\$ 1,084,334</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Burrillville  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
General Fund per GASB 54	\$ 35,538,619	\$ 3,123,513	\$ 14,996,991	\$ 24,936,599	\$ (1,271,458)	\$ 15,194,219	\$ -	\$ 15,194,219	\$ 13,922,761
Invenergy Tax Agreement, 0286	500,000	500,000	856,945	-	143,055	485,314	-	485,314	628,369
Jesse M Smith Library, 2555	947,342	-	897,192	-	50,150	218,373	-	218,373	268,523
Burrillville Extended Care, 2660	583,238	-	583,724	-	(486)	327,145	-	327,145	326,659
CDBG Funds	36,503	-	5,635	-	30,868	34,452	-	34,452	65,320
<b>Totals per audited financial statements</b>	<b>\$ 37,605,702</b>	<b>\$ 3,623,513</b>	<b>\$ 17,340,487</b>	<b>\$ 24,936,599</b>	<b>\$ (1,047,871)</b>	<b>\$ 16,259,503</b>	<b>\$ -</b>	<b>\$ 16,259,503</b>	<b>\$ 15,211,632</b>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 18,868,188	\$ (18,868,188)	\$ -	\$ -	\$ -	\$ -	\$ -
Police Details reflected as net in the financial statements	36,498	-	36,498	-	-	-	-	-	-
Reduction in CDBG grants to account for offsetting administrative costs reimbursed to General Fund	(36,503)	-	(5,635)	-	(30,868)	(34,452)	-	(34,452)	(65,320)
Reclassify transfer of Library appropriation	(788,463)	-	(788,463)	-	-	-	-	-	-
Eliminate transfers between RGS Funds reported on MTP2	-	(500,000)	-	(500,000)	-	-	-	-	-
Rounding	-	-	-	1	-	-	-	-	-
<b>Totals Per MTP2</b>	<b>\$ 36,817,235</b>	<b>\$ 3,123,513</b>	<b>\$ 35,451,075</b>	<b>\$ 5,568,412</b>	<b>\$ (1,078,739)</b>	<b>\$ 16,225,051</b>	<b>\$ -</b>	<b>\$ 16,225,051</b>	<b>\$ 15,146,312</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Burrillville  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
School Unrestricted Fund	\$ 33,973,239	\$ -	\$ 33,845,174	\$ 149,000	\$ (20,935)	\$ 778,320	\$ -	\$ 778,320	\$ 757,385
Enterprise Fund1	1,372,428	-	1,338,321	-	34,107	489,563	-	489,563	523,670
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	1,471,860	-	1,471,860	-	-	-	-	-	-
<b>Totals per audited financial statements</b>	<b>\$ 36,817,527</b>	<b>\$ -</b>	<b>\$ 36,655,355</b>	<b>\$ 149,000</b>	<b>\$ 13,172</b>	<b>\$ 1,267,883</b>	<b>\$ -</b>	<b>\$ 1,267,883</b>	<b>\$ 1,281,055</b>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
State contributions on behalf of teacher pensions are reported as revenue & expenditures on financial statements only	\$ (1,473,239)	\$ -	\$ (1,473,239)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND AS OF JUNE 30, 2018 NOT RECOGNIZED IN UCOA	-	-	(53,115)	-	53,115	(249,835)	-	(249,835)	(196,720)
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<b>\$ 35,344,288</b>	<b>\$ -</b>	<b>\$ 35,129,002</b>	<b>\$ 149,000</b>	<b>\$ 66,286</b>	<b>\$ 1,018,048</b>	<b>\$ -</b>	<b>\$ 1,018,048</b>	<b>\$ 1,084,334</b>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
No reconciling items from MTP2 to UCOA	<u>\$ -</u>		<u>\$ -</u>						
<b>Totals per UCOA Validated Totals Report</b>	<b><u>\$ 35,344,288</u></b>		<b><u>\$ 35,129,002</u></b>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.